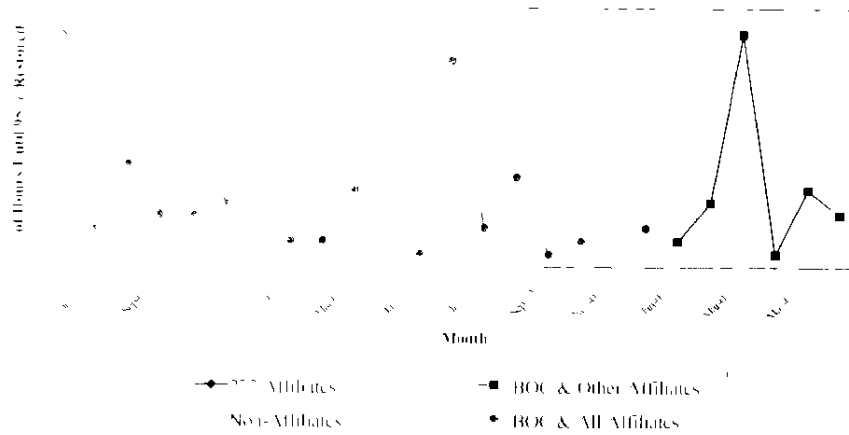
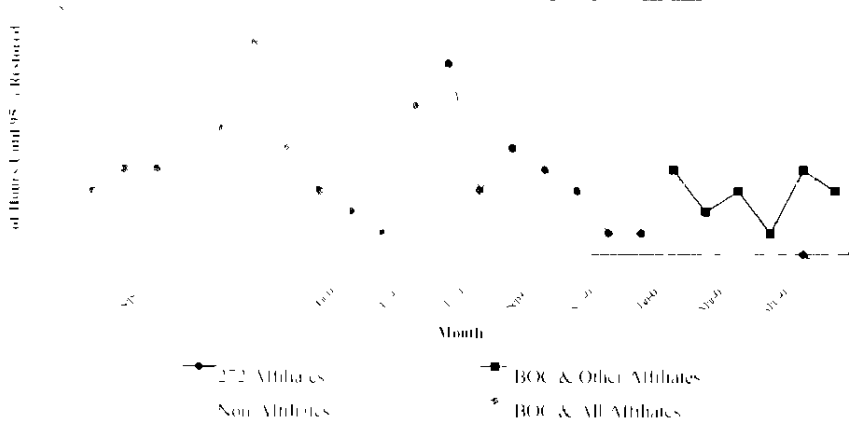


PM5 - Exchange Access  
Mean Time to Restore

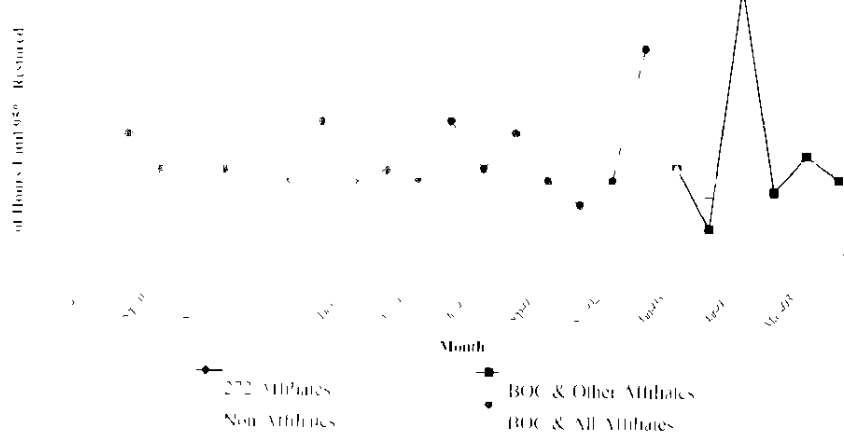
PM5 Oklahoma DS3



PM5 Oklahoma DS1

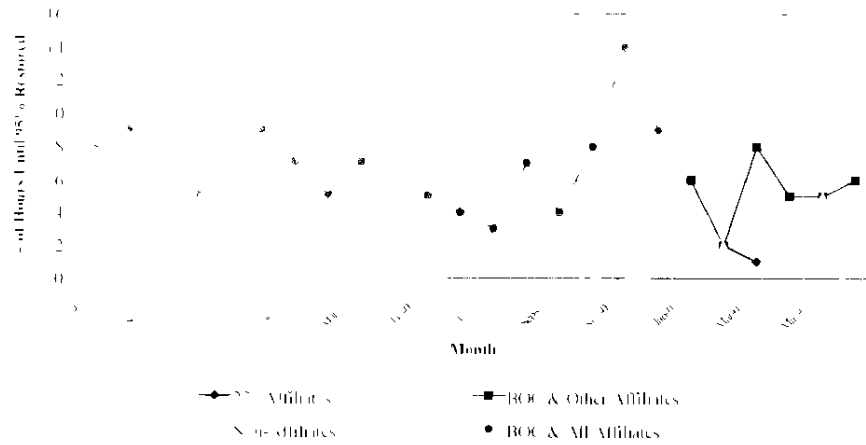


PM5 Oklahoma DS0

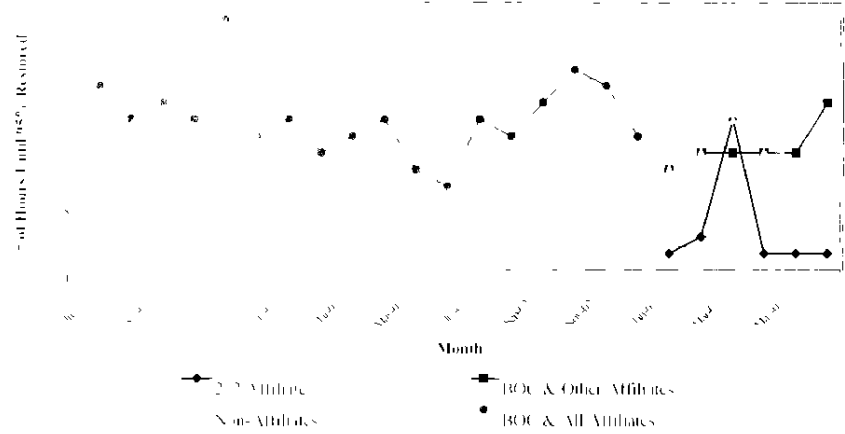


PM5-Exchange Access  
Mean Time to Restore

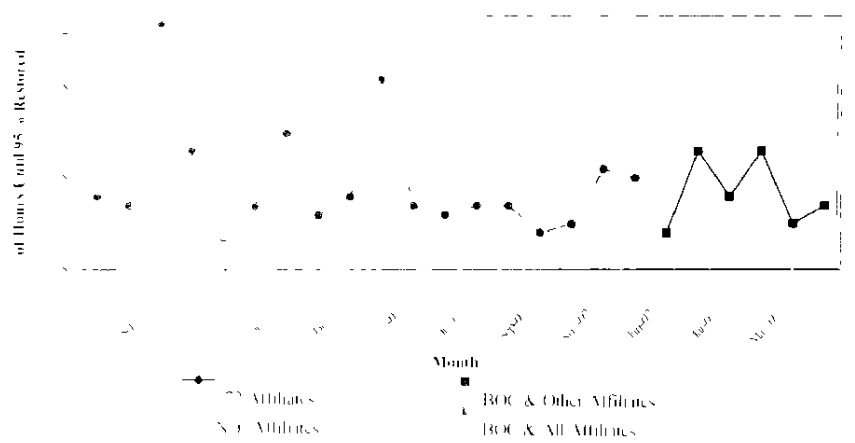
PM5 Texas DS3



PM5 Texas DS1

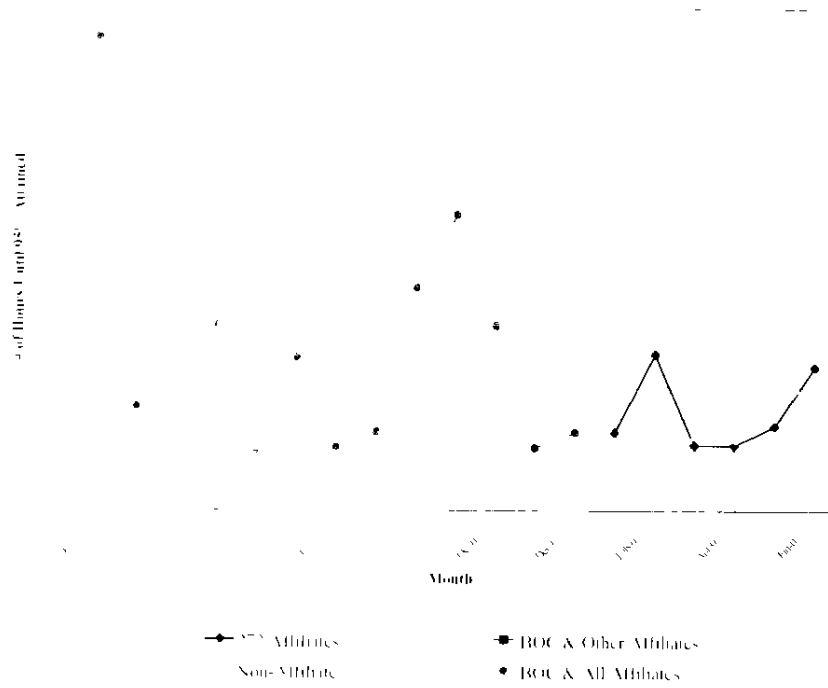


PM5 Texas DS0

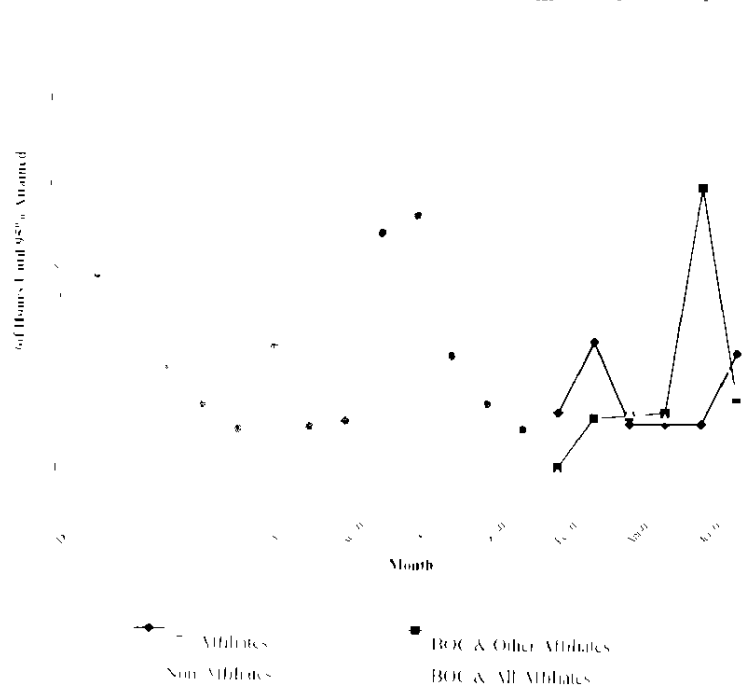


PM6 - PIC Changes  
Time to Restore PIC After Trouble Report

### PM6 Arkansas PIC

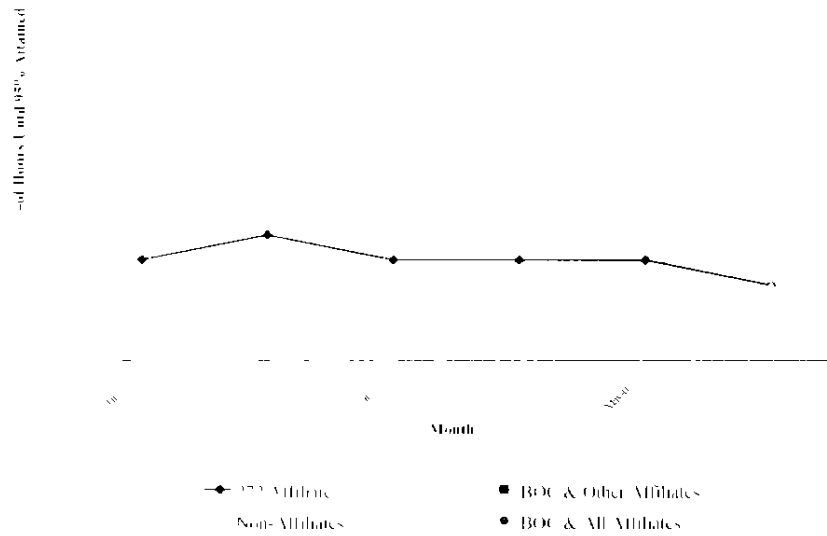


### PM6 Arkansas LPIC

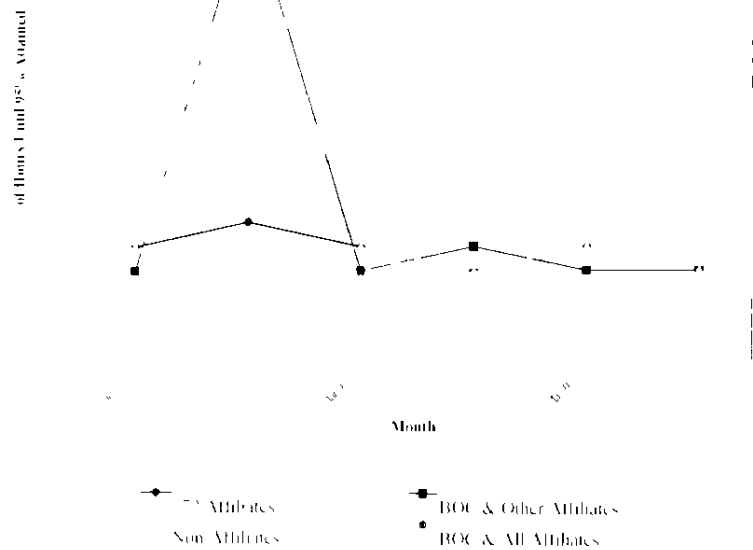


PM6 - PIC Changes  
Time to Restore PIC After Trouble Report

### PM6 California PIC

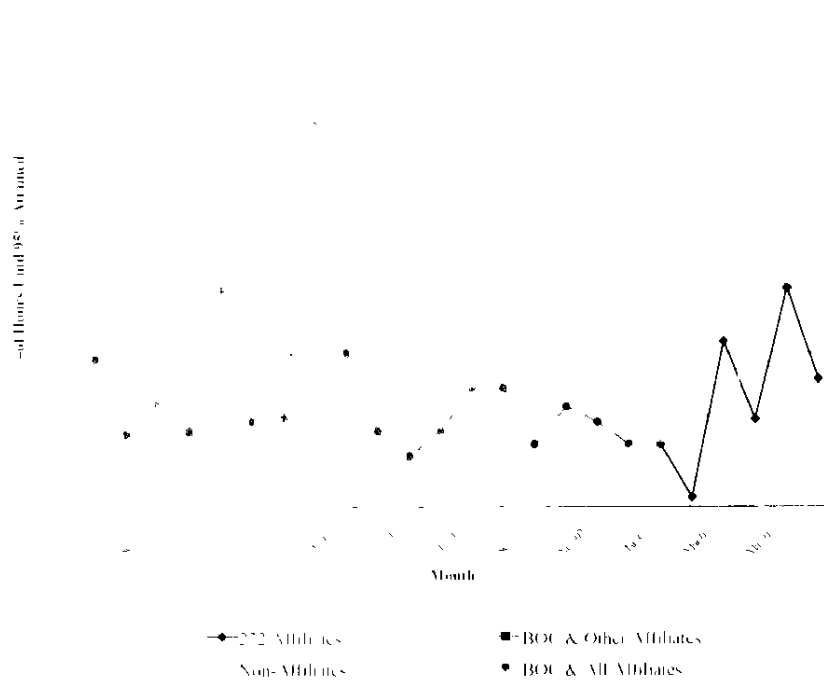


### PM6 California LPIC

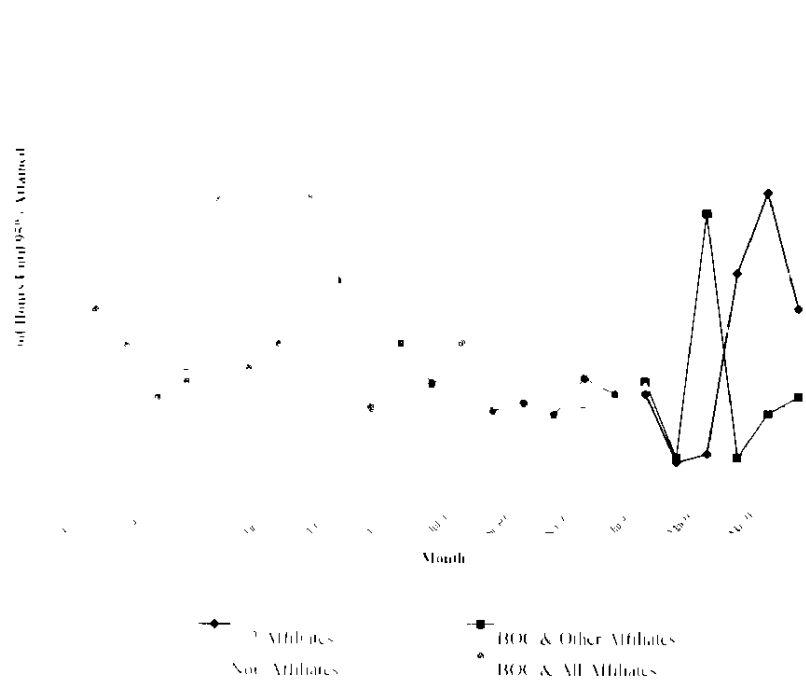


**PM6 - PIC Changes  
Time to Restore PIC After Trouble Report**

**PM6 Kansas PIC**

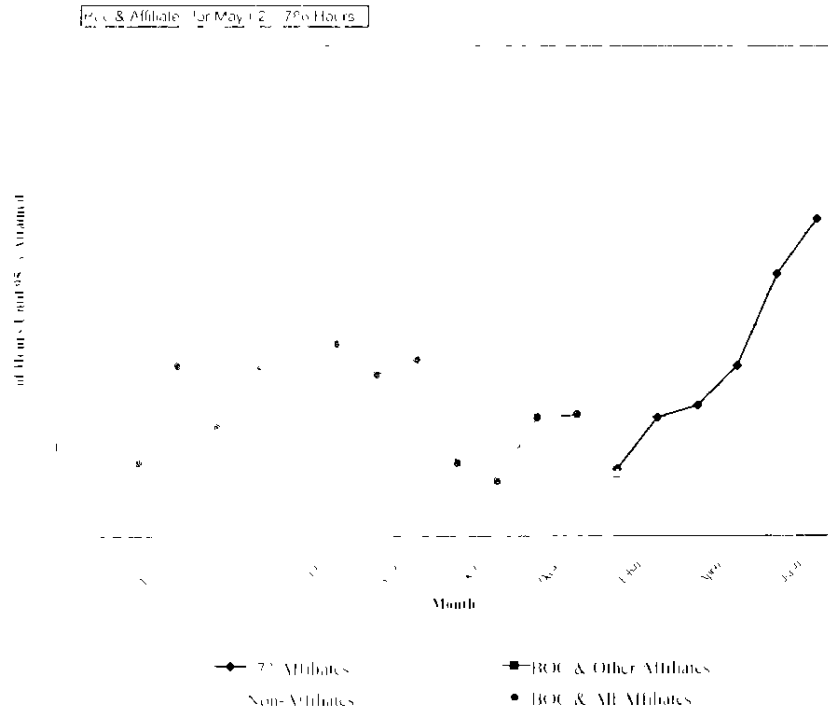


**PM6 Kansas L.PIC**

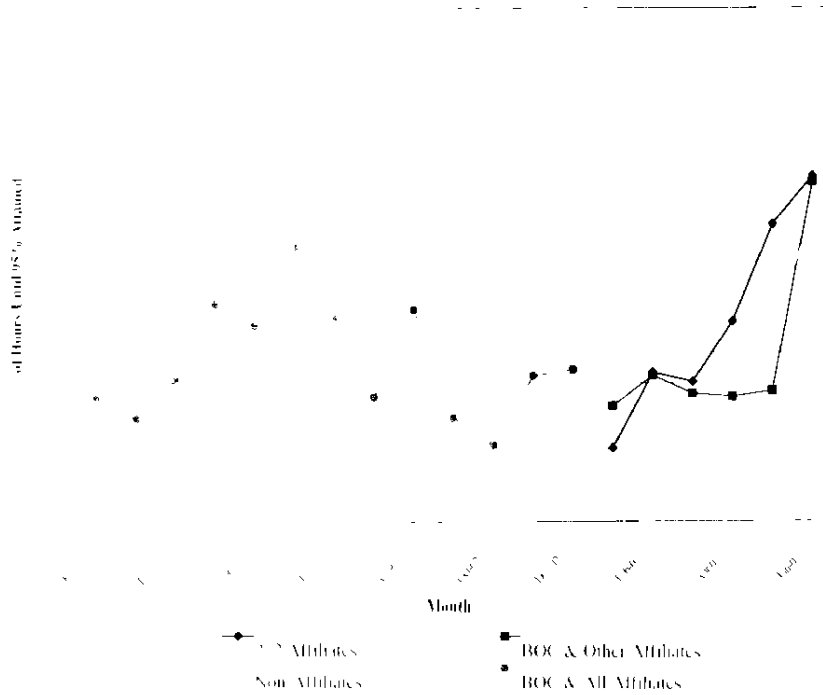


**PM6 - PIC Changes**  
**Time to Restore PIC After Trouble Report**

**PM6 Missouri PIC**



**PM6 Missouri LPIC**

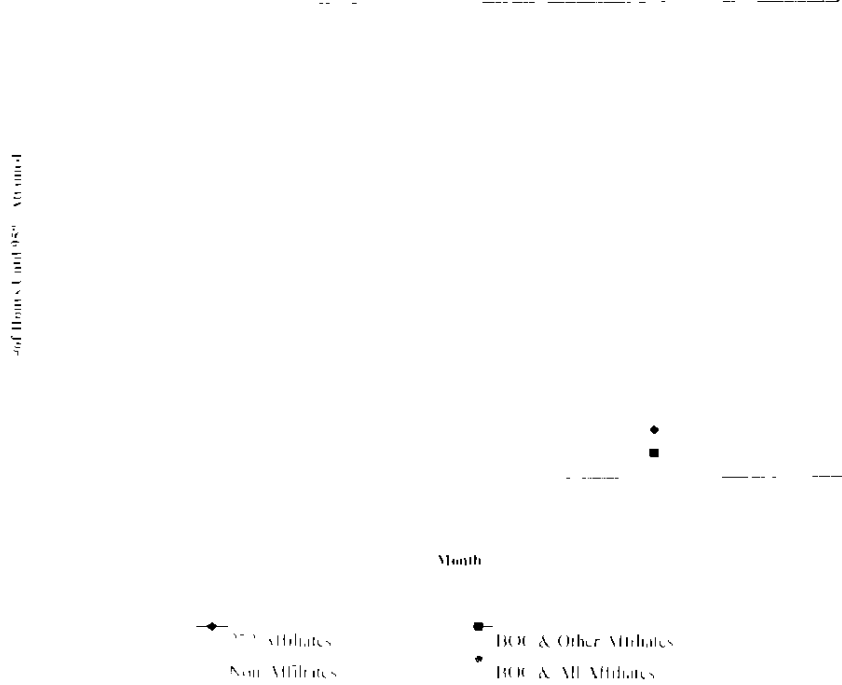


PM6 - PIC Changes  
Time to Restore PIC After Trouble Report

PM6 Nevada PIC

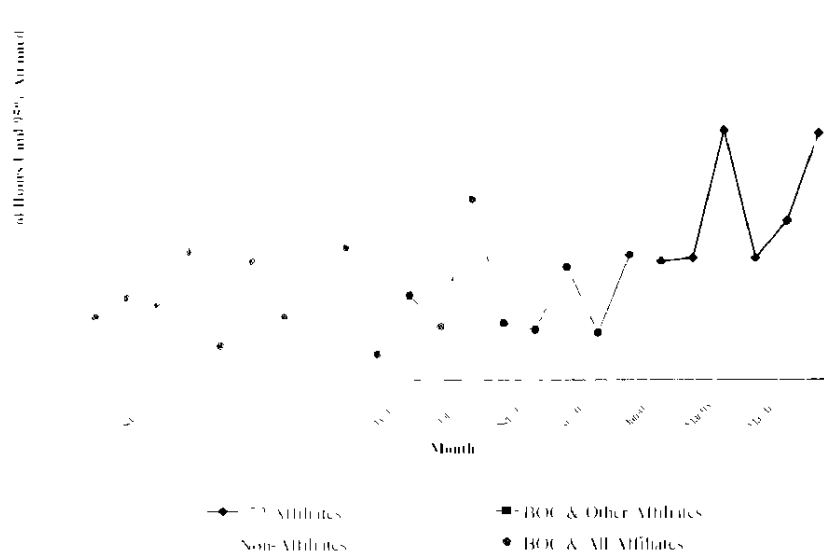


PM6 Nevada LPIC

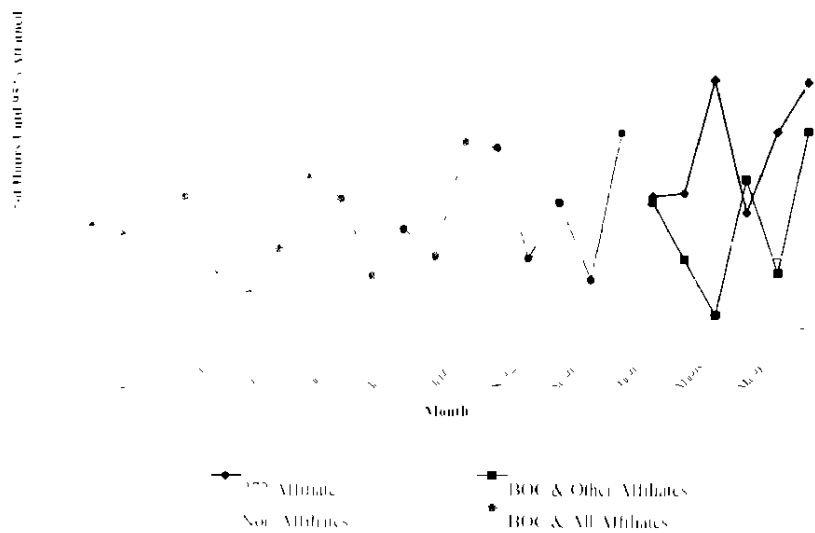


PM6 - PIC Changes  
Time to Restore PIC After Trouble Report

### PM6 Oklahoma PIC

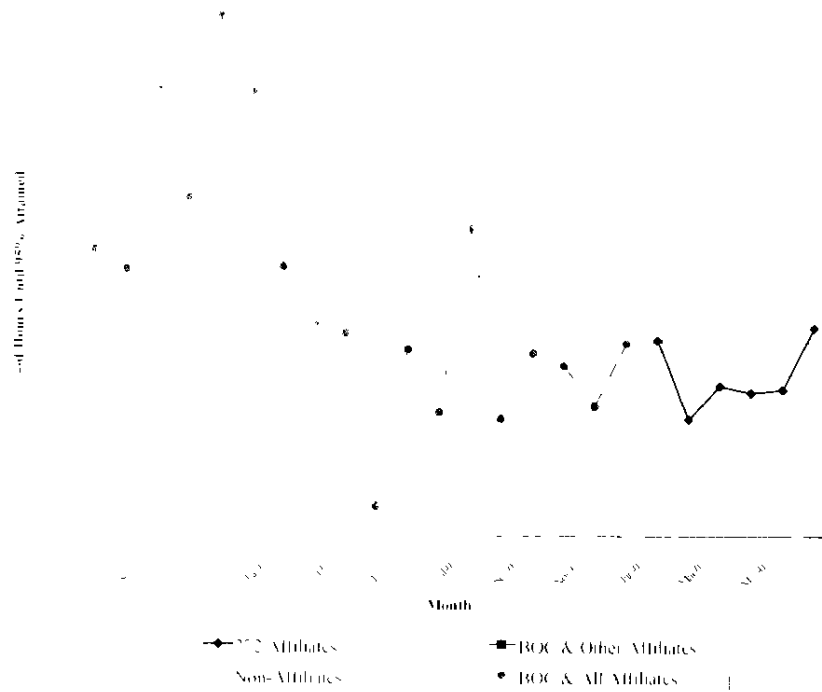


### PM6 Oklahoma LPIC

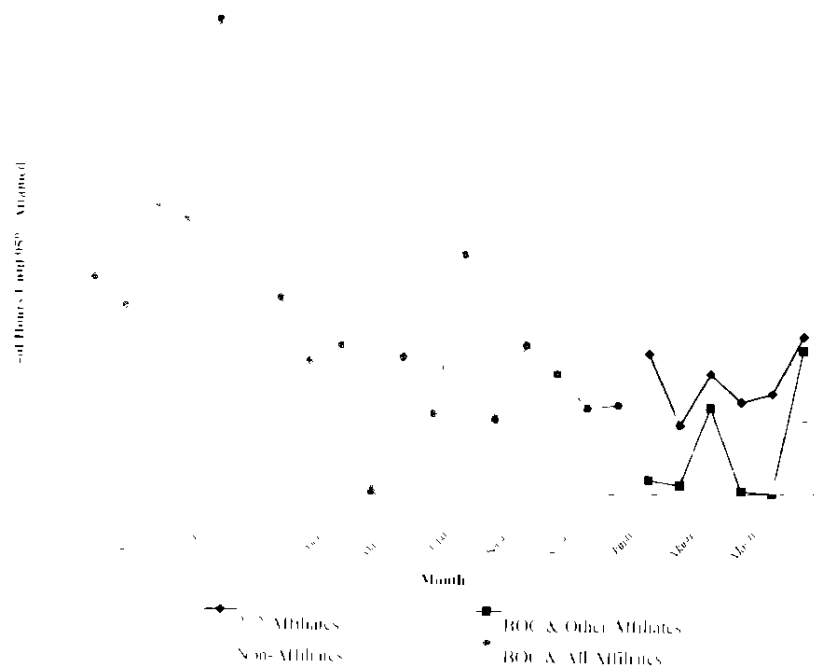


PM6 - PIC Changes  
Time to Restore PIC After Trouble Report

PM6 Texas PIC

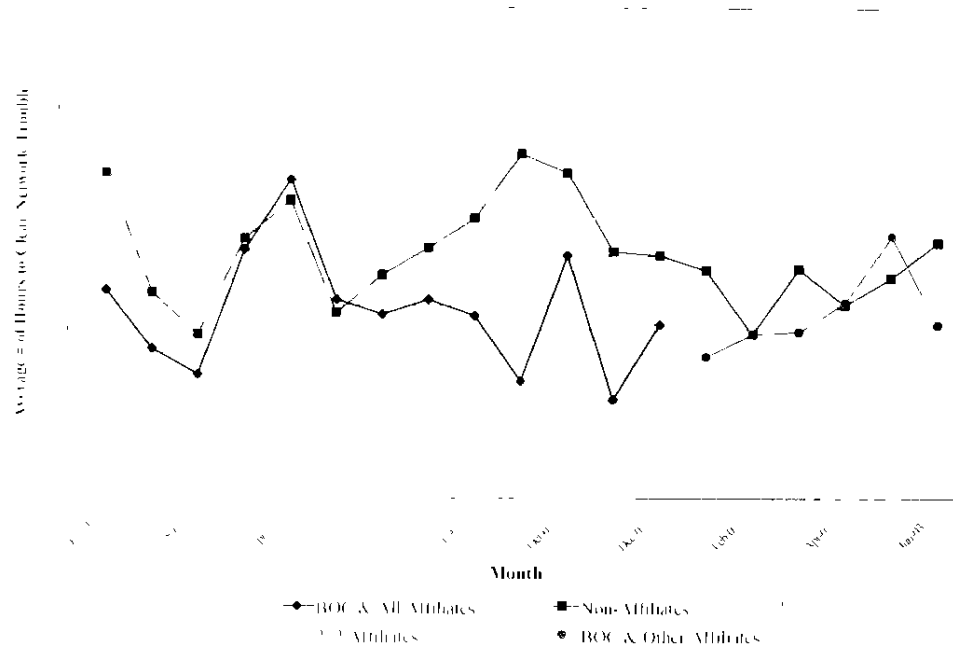


PM6 Texas LPIC

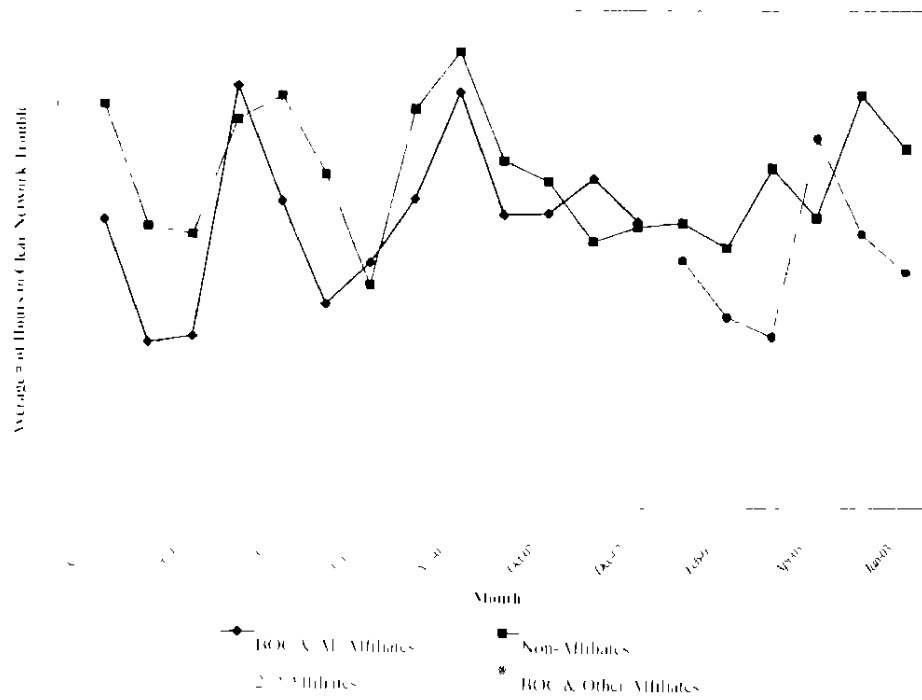


**PM7 - Exchange Access**  
**Mean Time to Clear Network Trouble**

**PM7 Arkansas DS1**

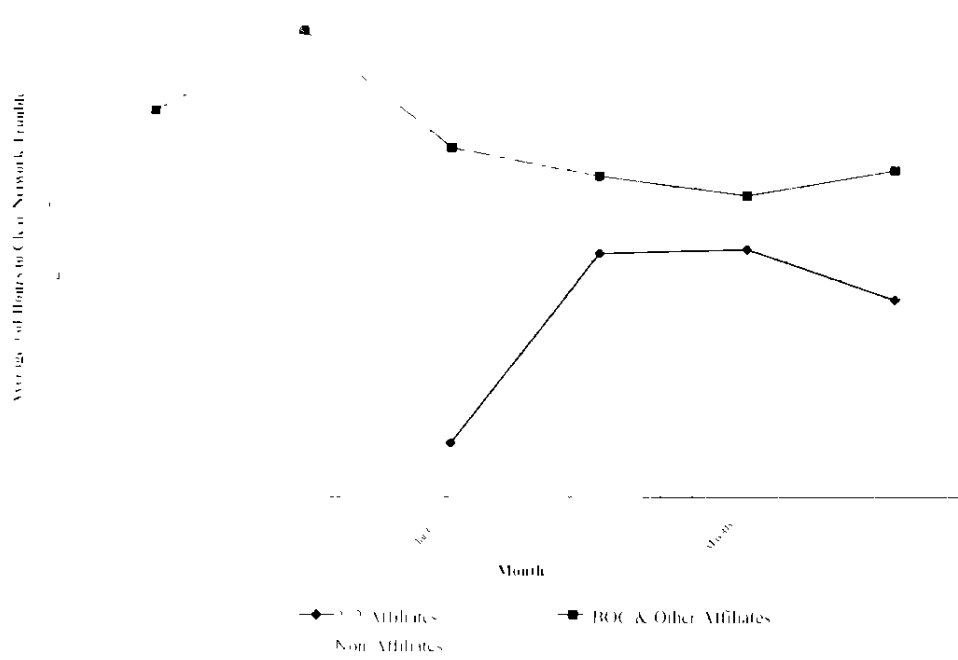


**PM7 Arkansas DS0**

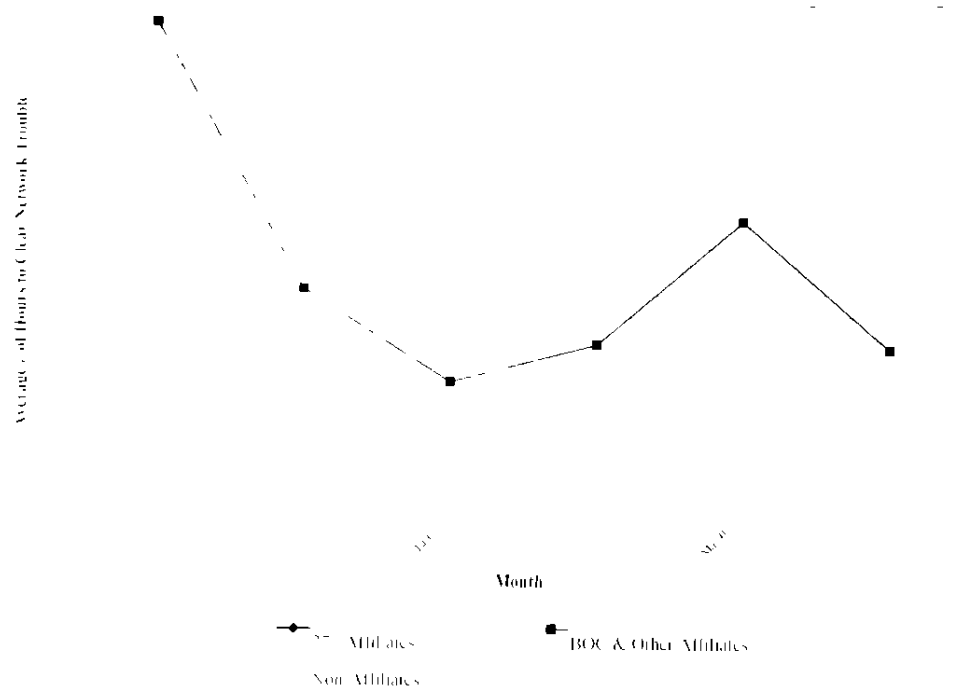


PMI - Exchange Access  
Successful Completion According to Desired Due Date

PM7 California DS1

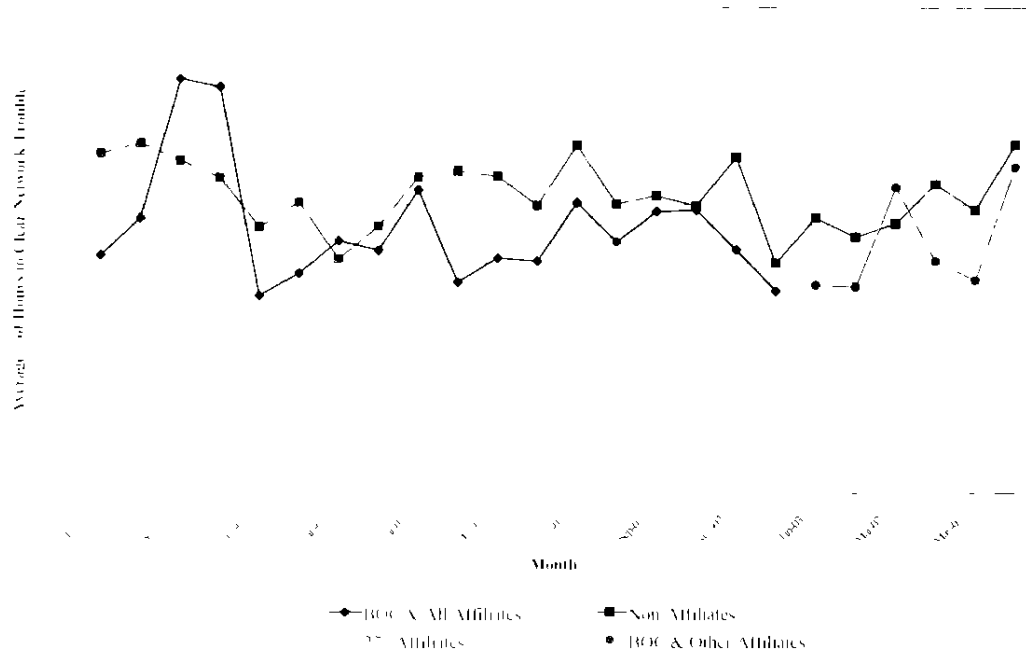


PM7 California DS0

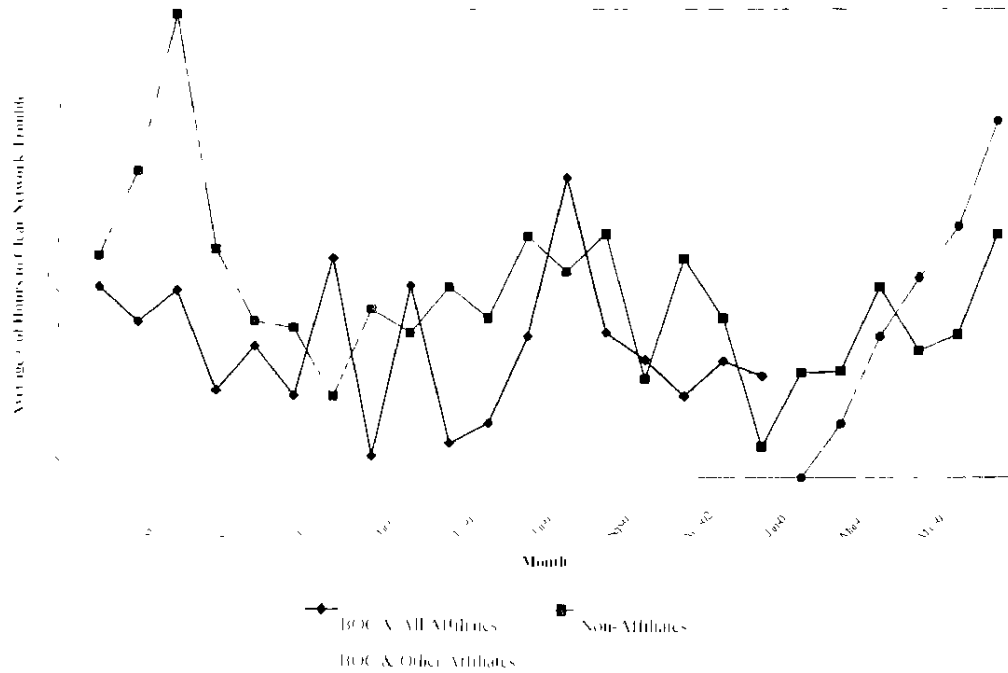


PMI - Exchange Access  
Successful Completion According to Desired Due Date

PM7 Kansas DS1

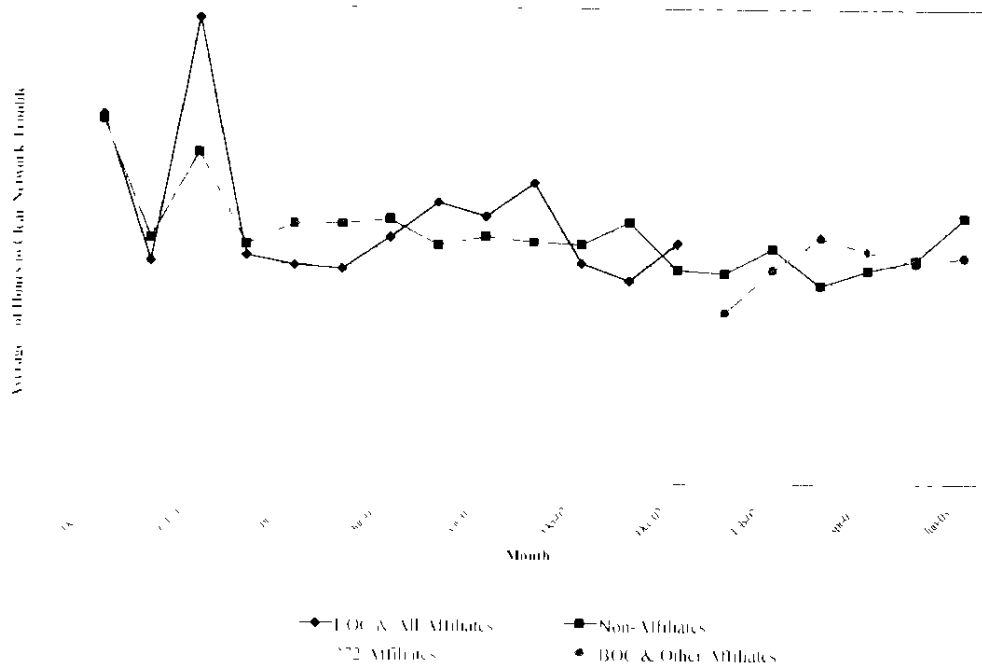


PM7 Kansas DS0

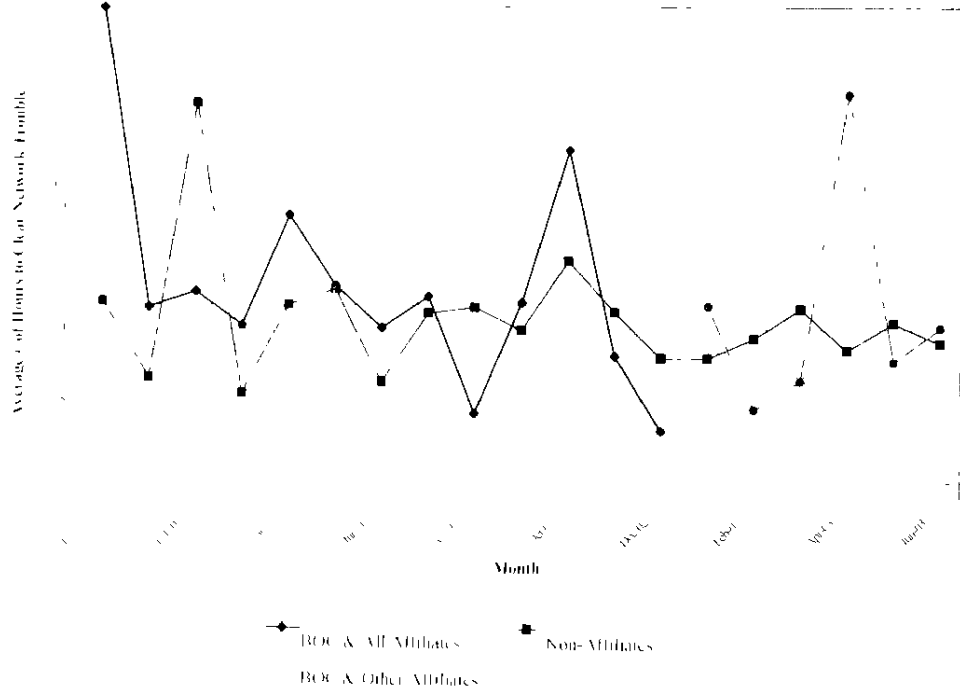


PMI - Exchange Access  
Successful Completion According to Desired Due Date

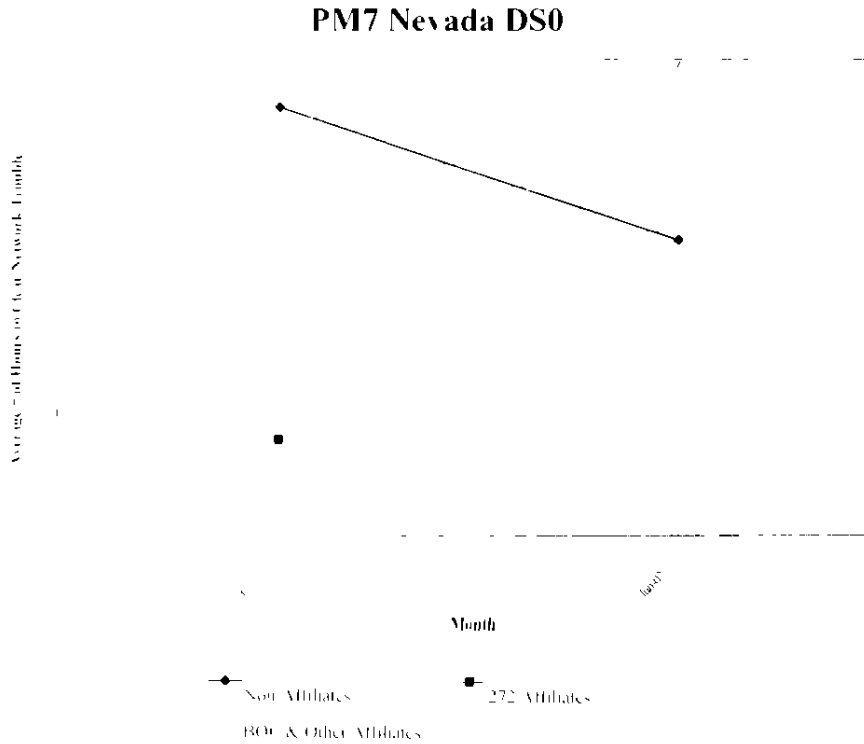
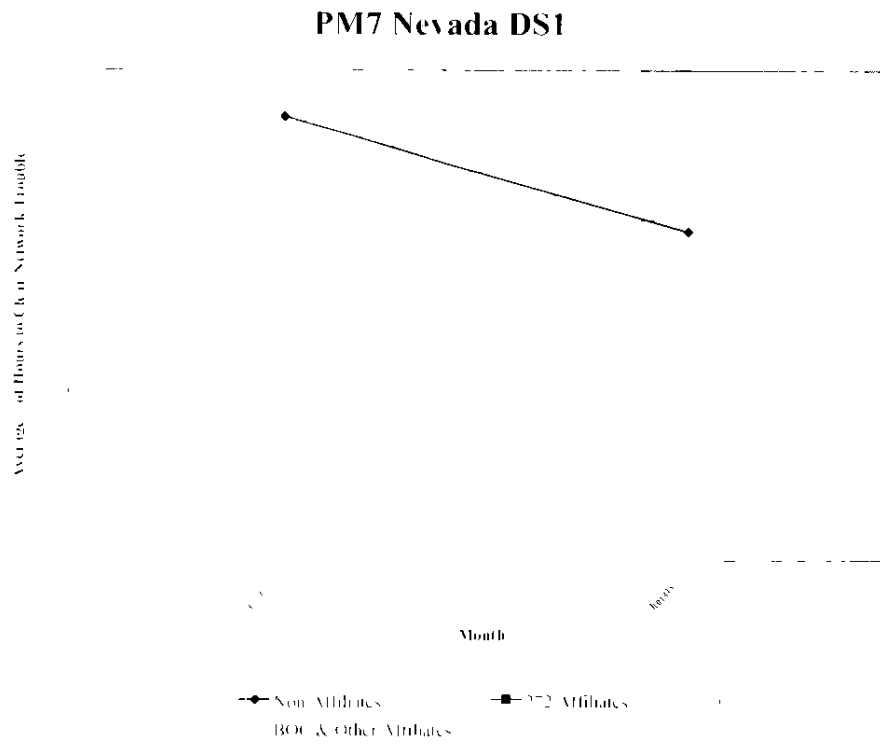
PM7 Missouri DS1



PM7 Missouri DS0

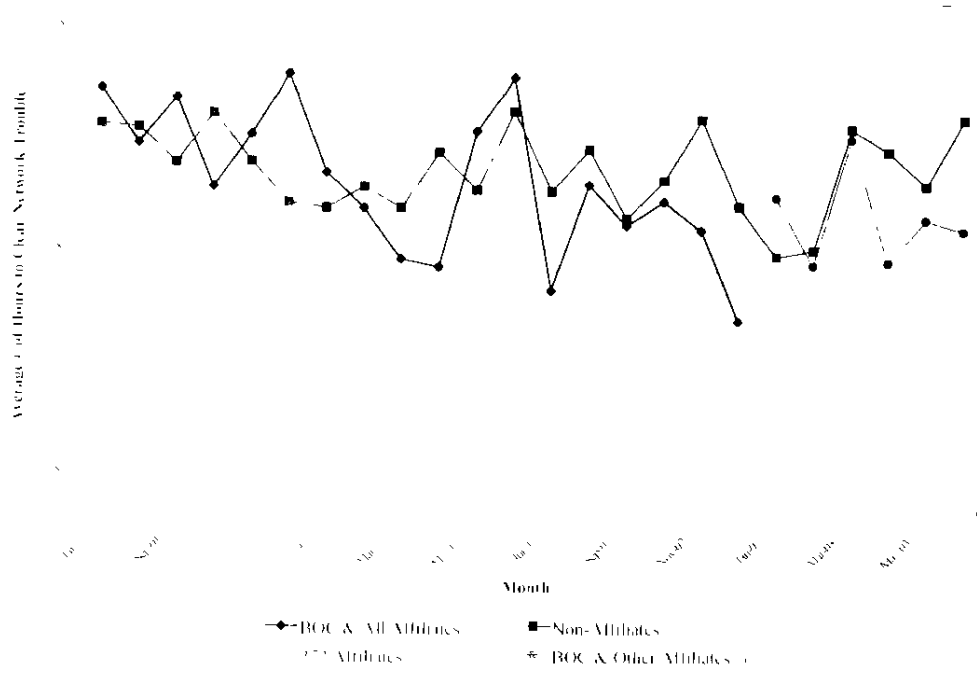


**PMI - Exchange Access  
Successful Completion According to Desired Due Date**

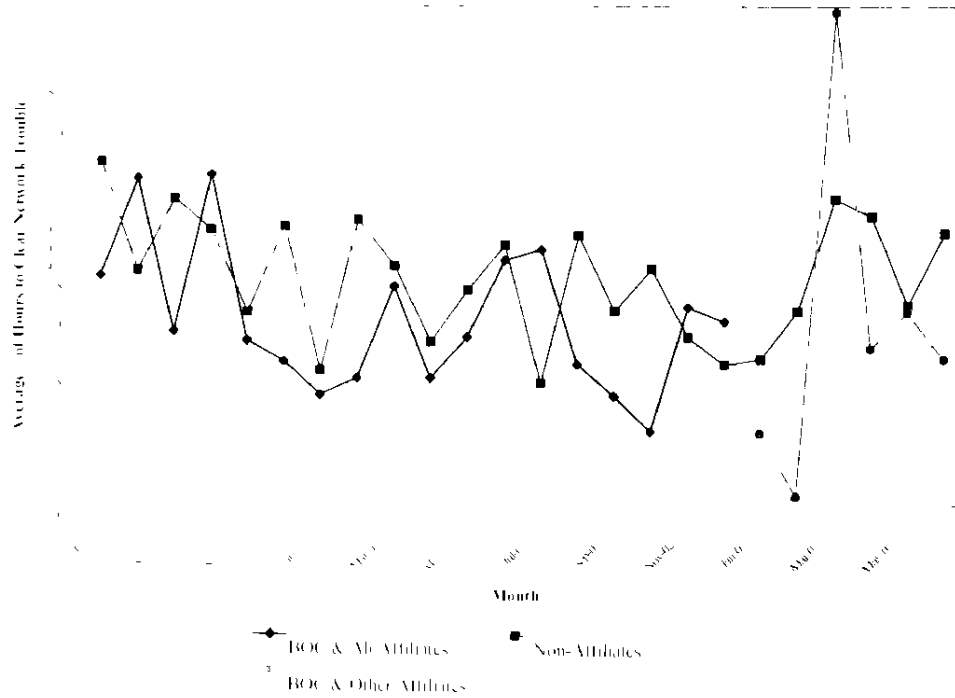


PM1 - Exchange Access  
Successful Completion According to Desired Due Date

PM7 Oklahoma DS1

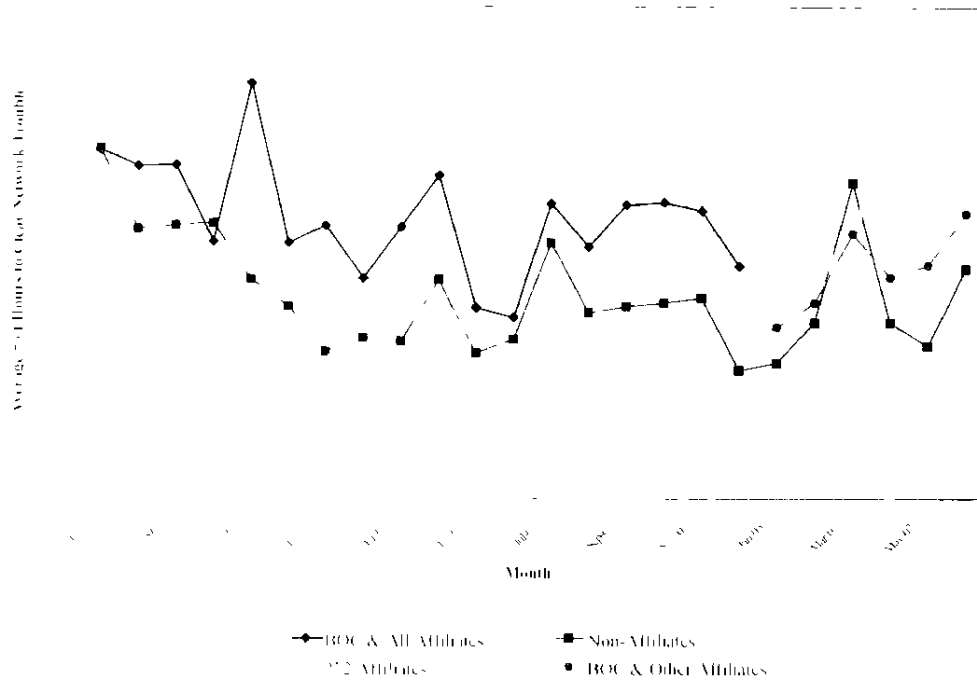


PM7 Oklahoma DS0

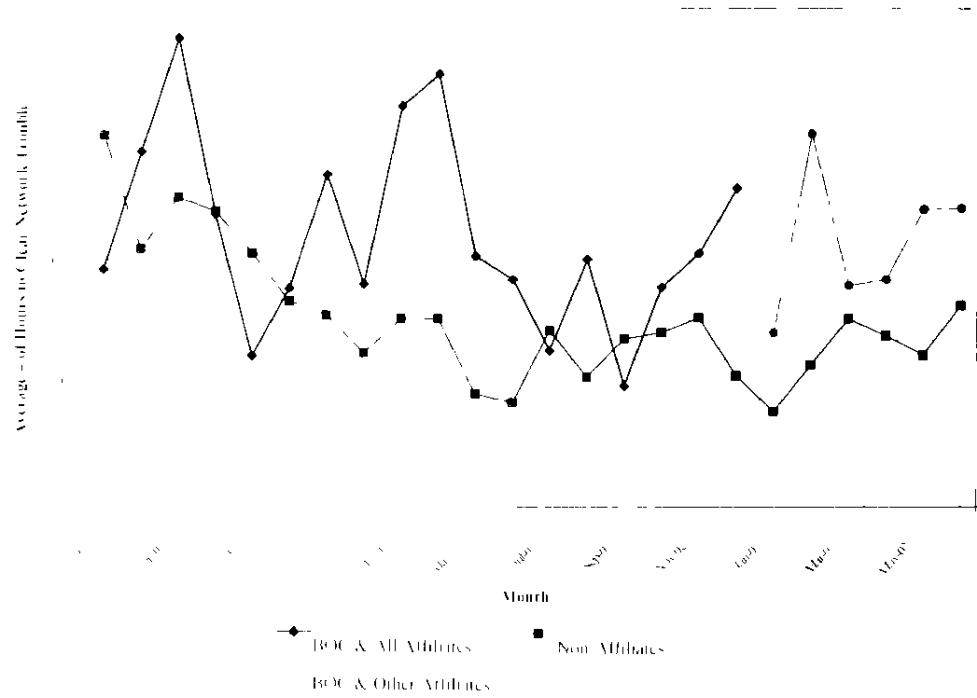


PM11-Exchange Access  
Successful Completion According to Desired Due Date

PM7 Texas DS1



PM7 Texas DS0



Differences Noted in Performance Measurement Results Recalculations						
PM 1 - Successful Completion According to Customer Desired Due Date						
State	Month	Entity	Product	SBC Result	E&Y Recalculated Result	Difference <sup>1</sup>
Arkansas	Jul-2002	Non-affiliate	DS0	81.16%	78.33%	-2.83%
Arkansas	Jul-2002	Non-affiliate	DS3	71.43%	66.67%	-4.76%
Arkansas	Jul-2002	BOC & Affiliate	DS3	66.67%	60.00%	-6.67%
Arkansas	Dec-2002	BOC & Affiliate	DS3	87.50%	88.89%	1.39%
Arkansas	Dec-2002	Non-affiliate	DS3	95.77%	72.22%	-23.55%
Arkansas	Jan-2003	Non-affiliate	DS3	84.00%	92.31%	8.31%
California	May-2003	Other Affiliate	DS3	83.51%	81.82%	-1.69%
Kansas	Dec-2002	BOC & Affiliate	DS3	90.91%	100.00%	9.09%
Kansas	Dec-2002	Non-affiliate	DS3	90.91%	83.78%	-7.13%
Kansas	Jan-2003	Non-affiliate	DS3	87.50%	100.00%	12.50%
Kansas	Jan-2003	Non-affiliate	DS1	88.77%	86.86%	-1.91%
Kansas	Jan-2003	272 Affiliate	DS1	87.50%	84.00%	-3.50%
Missouri	Jul-2002	BOC & Affiliate	DS3	57.69%	65.71%	8.02%
Missouri	Jul-2002	Non-affiliate	DS3	75.00%	73.42%	-1.58%
Missouri	Dec-2002	Non-affiliate	DS3	84.06%	88.16%	4.10%
Missouri	Jan-2003	Non-affiliate	DS1	84.17%	87.53%	3.36%
Missouri	Jan-2003	272 Affiliate	DS1	82.76%	85.19%	2.43%
Missouri	Jan-2003	Other Affiliate	DS1	100.00%	98.82%	-1.18%
Oklahoma	Dec-2002	BOC & Affiliate	DS1	96.43%	95.16%	-1.27%
Oklahoma	Dec-2002	Non-affiliate	DS0	75.49%	67.53%	-7.96%
Oklahoma	Dec-2002	Non-affiliate	DS1	80.36%	78.69%	-1.67%
Oklahoma	Jan-2003	Other Affiliate	DS0	82.86%	100.00%	17.14%
Oklahoma	Jan-2003	272 Affiliate	DS1	90.00%	100.00%	10.00%
Oklahoma	Jan-2003	Other Affiliate	DS3	94.44%	100.00%	5.56%
Oklahoma	Jan-2003	Non-affiliate	DS0	79.66%	81.03%	1.37%
Oklahoma	Jan-2003	Other Affiliate	DS1	96.58%	97.92%	1.34%
Texas	Sep-2001	Non-affiliate	DS3	93.06%	91.43%	-1.63%
Texas	Dec-2002	Non-affiliate	DS0	85.27%	84.20%	-1.07%
Texas	Dec-2002	Non-affiliate	DS3	84.16%	86.99%	2.83%
Texas	Jan-2003	Other Affiliate	DS0	82.86%	84.21%	1.35%
Texas	Jan-2003	272 Affiliate	DS1	83.33%	84.38%	1.05%
Texas	Jan-2003	Non-Affiliate	DS3	78.30%	76.53%	-1.77%

<sup>1</sup> The difference shown is computed as the E&Y recalculated result minus the SBC result

Differences Noted in Performance Measurement Results Recalculations						
PM 2 – Time from BOC Promised Due Date to Circuit being placed In Service						
State	Month	Entity	Product	Number of Days Until 95% Achieved		
				SBC Result	E&Y Recalculated Result	Difference <sup>2</sup>
Missouri	Jul-2002	BOC & Affiliate	DS3	9	14	5
Oklahoma	Sep-2001	BOC & Affiliate	DS0	13	20	7
Oklahoma	Dec-2002	Non-affiliate	DS3	1	2	1
Texas	Sep-2001	BOC & Affiliate	DS0	5	7	2
Texas	Sep-2001	BOC & Affiliate	DS1	2	4	2
Texas	Sep-2001	BOC & Affiliate	DS3	3	5	2
Texas	Dec-2002	Non-affiliate	DS0	2	11	9
Texas	Jan-2003	272 Affiliate	DS3	13	0	(13)
Texas	Jan-2003	Other Affiliate	DS0	7	9	2

<sup>2</sup> The difference shown is computed as the E&Y recalculated result minus the SBC result.

Differences Noted in Performance Measurement Results Recalculations					
PM 4 – Time from PIC Change Request to Implementation					
			6-Hour Interval When 95% Was Achieved		
Month	State	Entity	SBC Reported Interval	E&Y Recalculated Interval	Interval Difference <sup>3</sup>
Jul-2002	Arkansas	BOC & Affiliate	0 - 6 Hrs	6 - 11.99 Hrs	1
Jul-2002	Arkansas	Non Affiliate	0 - 6 Hrs	6 - 11.99 Hrs	1
Dec-2002	Arkansas	Non Affiliate	0 - 6 Hrs	6 - 11.99 Hrs	1
Jan-2003	Arkansas	Non Affiliate	0 - 6 Hrs	6 - 11.99 Hrs	1
Dec-2002	Kansas	Non Affiliate	0 - 6 Hrs	6 - 11.99 Hrs	1
Jan-2003	Kansas	272 Affiliate	0 - 6 Hrs	6 - 11.99 Hrs	1
Jan-2003	Kansas	Non Affiliate	0 - 6 Hrs	6 - 11.99 Hrs	1
Jul-2002	Missouri	Non Affiliate	0 - 6 Hrs	6 - 11.99 Hrs	1
Dec-2002	Missouri	BOC & Affiliate	0 - 6 Hrs	6 - 11.99 Hrs	1
Jan-2003	Missouri	272 Affiliate	0 - 6 Hrs	6 - 11.99 Hrs	1
May-2003	Nevada	272 Affiliate	7 - 12 Hrs	12 - 17.99 Hrs	1
Dec-2002	Oklahoma	Non Affiliate	0 - 6 Hrs	6 - 11.99 Hrs	1
Jan-2003	Oklahoma	Non Affiliate	0 - 6 Hrs	6 - 11.99 Hrs	1
Sept-2001	Texas	BOC & Affiliate	0 - 6 Hrs	6 - 11.99 Hrs	1
Sept-2001	Texas	Non Affiliate	0 - 6 Hrs	6 - 11.99 Hrs	1
Dec-2002	Texas	Non Affiliate	0 - 6 Hrs	6 - 11.99 Hrs	1
Jan-2003	Texas	Non Affiliate	0 - 6 Hrs	6 - 11.99 Hrs	1

<sup>3</sup> The interval difference shown is computed as the E&Y recalculated interval minus the SBC reported interval

Differences Noted in Performance Measurement Results Recalculations						
PM 5 – Mean Time to Restore						
State	Month	Entity	Product	Number of Hours Until 95% Achieved		
				SBC Result	E&Y Recalculated Result	Difference <sup>4</sup>
Arkansas	Jul-2002	BOC & Affiliate	DS0	10	7.0	(3)
Arkansas	Jul-2002	BOC & Affiliate	DS3	1	0	(1)
Arkansas	Jul-2002	Non-affiliate	DS1	8	9.0	1
Arkansas	Dec-2002	Non-affiliate	DS1	8	7.0	(1)
California	Feb-2003	Non-affiliate	DS3	6	8.0	2
California	Feb-2003	Other Affiliate	DS3	8	10.0	2
California	May-2003	Other Affiliate	DS3	5	6.0	1
Kansas	Sep-2001	Non-affiliate	DS0	19	17.0	(2)
Kansas	Sep-2001	Non-affiliate	DS1	9	10.0	1
Kansas	Dec-2002	BOC & Affiliate	DS0	15	13.0	(2)
Kansas	Dec-2002	Non-affiliate	DS1	7	8.0	1
Kansas	Jan-2003	Other Affiliate	DS3	0	2	2
Missouri	Jul-2002	Non-affiliate	DS0	11	8.0	(3)
Missouri	Jan-2003	Other Affiliate	DS1	8	7	(1)
Oklahoma	Dec-2002	Non-affiliate	DS0	9	8.0	(1)
Texas	Sep-2001	BOC & Affiliate	DS0	33	30	(3)
Texas	Sep-2001	BOC & Affiliate	DS1	14	15	1
Texas	Dec-2002	BOC & Affiliate	DS1	12	11.0	(1)
Texas	Dec-2002	BOC & Affiliate	DS3	10	9.0	(1)

<sup>4</sup> The difference shown is computed as the E&Y recalculated result minus the SBC result

Differences Noted in Performance Measurement Results Recalculations						
PM 6 – Time to Restore PIC After Trouble Report						
				Number of Hours until 95% was Achieved		
State	Month	Entity	Product	SBC	E&Y Recalculated Result	Difference <sup>5</sup>
California	February-2003	Non-affiliate	PIC	18	17	(1)
Oklahoma	September 2001	Non-affiliate	LPIC	7	69	62
Texas	September 2001	Non-affiliate	PIC	99	116	17

Differences Noted in Performance Measurement Results Recalculations						
PM 7 – Mean Time to Clear Network Trouble						
				Number of Hours to Clear Trouble		
State	Month	Entity	Product	SBC Result	E&Y Recalculated Result	Difference <sup>6</sup>
Nevada	May-2003	Other Affiliate	DS0	2.42	3.92	1.50

<sup>5</sup> The difference shown is computed as the E&Y recalculated result minus the SBC result

<sup>6</sup> The difference shown is computed as the E&Y recalculated result minus the SBC result.

Differences Noted in Billed Rates per USOC for Exchange Access Service SBCS and Other Interexchange Carriers – May 2003				
USOC	Class of Service	STATE	Rate per USOC Billed to SBCS Rate <sup>1</sup>	Rate per USOC Billed to Other Interexchange Carriers
1L5XX	XD1HX	Texas	\$0 00	\$0 00
			15.50	15 50
			10 72	10 72
			13 00	13 00
			12 23	12 23
			10 75	none comparable
			17 00	17 00
			18.00	18 00
			16 00	16.00
			45 00	45 00
			11 20	11 20
			none comparable	5 36 to 15 96
TMECS	XDH1X	Texas	\$0 00	\$0 00
			91.40	91 40
			100.00	100 00
			110.00	110 00
			120 00	120 00
			181 00	181 00
			183 00	183 00
			185 00	185 00
			207 00	207 00
			215 00	215 00
			225 00	225 00
			240 00	240.00
			none comparable	7 71 to 230 02
TUZPX	HZK3X	Texas	\$0 00	\$0 00
			875 00	875 00
			975 00	975 00
			1,225 00	1,225 00
			1,250 00	1,250.00
			1,300 00	1,300.00
			1,400 00	1,400.00
			1,950 00	1,950 00
			2,000 00	2,000.00
			2,100 00	2,100.00
			none comparable	34 91 to 22,412.52
10XHX	HZK3X	Texas	\$450 00	\$450 00
			475.00	475.00
			550.00	550.00

<sup>1</sup> Rates for each unique USOC, Class of Service and State may vary due to mileage or zone differences, volume differences and/or contract term differences in each billed account or carrier

Differences Noted in Billed Rates per USOC for Exchange Access Service SBCS and Other Interexchange Carriers – May 2003				
USOC	Class of Service	STATE	Rate per USOC Billed to SBCS Rate <sup>1</sup>	Rate per USOC Billed to Other Interexchange Carriers
			575 00	575 00
			600 00	600 00
			725 00	725 00
			775 00	775 00
			none comparable	0.00 to 5,982 80
IJ5HS	HZK3X	Texas	\$45 00	\$45.00
			50 00	50 00
			51 50	51 50
			70.00	70 00
			71.50	71.50
			76.50	76 50
			80.00	80 00
			100 00	100 00
			110 00	110 00
			none comparable	0 00 to 658 09
SP1A3	HZK3X	Texas	\$37.06	\$37.06
			none comparable	0 00 to 40 02
T6XBX	XBCD4	Texas	\$1,800.00	\$1,800 00
			1,895 00	1,895 00
			4,200 00	4,200 00
			none comparable	2,700 00
			none comparable	2,930 00
			none comparable	3,850.00
IHYBS	XBCD4	Texas	\$110 00	\$110 00
			193 00	193 00
			none comparable	-
			none comparable	154 00
IL5SW	XDH1X	California	\$0 00	\$0 00
			3 50	3.50
			14 19	14 19
			14 42	14 42
			none comparable	0 15 to 16.00
TMECS	XDH1X	California	\$0 00	\$0 00
			130.00	130 00
			141.25	141.25
			148 00	148 00
			170 00	170 00
			180 00	180 00
			none comparable	5 42 to 165 94

Differences Noted in Billed Rates per USOC for Exchange Access Service SBCS and Other Interexchange Carriers – May 2003				
USOC	Class of Service	STATE	Rate per USOC Billed to SBCS Rate <sup>1</sup>	Rate per USOC Billed to Other Interexchange Carriers
1L5XX	XDH1X	California	\$0 00	\$0 00
			9 00	9.00
			9 50	9 50
			10 00	10 00
			10 05	10 05
			10 09	10.09
			10 93	10.93
			none comparable	3.56 to 23 71
CCDS1	XDH1X	California	\$7.13	\$7 13
			none comparable	0 00 to 7 76
Z3MAC	HZK3X	California	\$925 00	\$925.00
			950 00	950.00
			1,000 00	1,000 00
			1,100 00	1,100 00
			none comparable	0 00 to 5,040 00
1L5XX	HZK3X	California	\$30 96	\$30 96
			34 10	34.10
			41 00	41 00
			none comparable	0 00 to 123 00
Z3MAP	HZK3X	California	\$900 00	\$900.00
			none comparable	0 00 to 9,750.00
TMECS	XSNBX	Kansas	\$1,700 00	\$1,700 00
			1,300 00	none comparable
1L5XX	XSNBX	Kansas	\$260 00	none comparable
			none comparable	\$0 00
P8T	XSNBX	Kansas	\$180 00	none comparable
TMECS	XDH1X	Kansas	\$0 00	\$0 00
			91 40	91 40
			100.00	100 00
			110 00	110 00
			183.00	183.00
			181 00	181.00
			185 00	185 00
			none comparable	7.71 to 240 00

Differences Noted in Billed Rates per USOC for Exchange Access Service SBCS and Other Interexchange Carriers - May 2003				
USOC	Class of Service	STATE	Rate per USOC Billed to SBCS Rate <sup>1</sup>	Rate per USOC Billed to Other Interexchange Carriers
1L5XX	XDH1X	Kansas	\$0 00	\$0 00
			10.72	10 72
			12 40	12 40
			18.00	18 00
			15.50	15.50
			17 00	17 00
			none comparable	8 63 to 26 00
CLR	XDH1X	Kansas	\$0 00	\$0 00
			none comparable	30 00
TMECS	XDH1X	Oklahoma	\$0 00	\$0 00
			91 40	91.40
			100 00	100.00
			110.00	110 00
			181 00	181 00
			183.00	183 00
			185 00	185 00
			none comparable	8.97 to 240 00
1L5XX	XDH1X	Oklahoma	\$0 00	\$0 00
			12 40	12 40
			10 72	10.72
			15 50	15 50
			17 00	17 00
			16 00	16 00
			18 00	18 00
			none comparable	2 07 to 16 80
T6ECS	XDD4X	Oklahoma	\$0.00	\$0 00
			none comparable	44 00 to 75.00
1L5XX	XDD4X	Oklahoma	\$1 30	\$1 30
			none comparable	0 00 to 0 90
MQ1	XDH1X	Oklahoma	\$180.00	\$180 00
			none comparable	0 00 to 190 00
1L5XX	XDH1X	Texas	\$0 00	\$0 00
			10.72	10.72
			11 20	11 20
			12.23	12 23
			12 60	12 60
			13 00	13 00

Differences Noted in Billed Rates per USOC for Exchange Access Service SBCS and Other Interexchange Carriers – May 2003				
USOC	Class of Service	STATE	Rate per USOC Billed to SBCS Rate <sup>1</sup>	Rate per USOC Billed to Other Interexchange Carriers
			14 00	14 00
			14 28	14 28
			15 50	15 50
			15.54	15 54
			16 00	16 00
			17.00	17 00
			18 00	18.00
			45.00	45 00
			10 75	5.36 to 15 96
TMECS	XDH1X	Nevada	\$0 00	\$0 00
			125 00	125 00
			none comparable	83 34 to 119.80

<b>SBC Explanation of USOC Billed Rate Differences Noted</b>			
<b>USOC</b>	<b>Class of Service</b>	<b>STATE</b>	<b>Cause for Difference in rates billed to SBCS vs. rate for same USOC to Other Carriers</b>
10XHX	HZK3X	Texas	Fixed mileage USOC - charges vary per rate zones and term differences
1J5HS	HZK3X	Texas	Mileage USOC - charges vary per quantity, bip percentage, rate zones and term differences.
SP1A3	HZK3X	Texas	Interconnection cross connect - Charges vary per ratchet factor discount
TUZPX	HZK3X	Texas	Channel termination USOC - charges vary per rate zone and term differences
1HYBS	XBCD4	Texas	Inter office mileage - charge vary per term differences and relief are pricing vs non-relief area
T6XBX	XBCD4	Texas	Channel termination USOC - charges vary per term differences
1L5XX	XD1HX	Texas	Mileage USOC - charges vary per quantity, bip percentage, rate zones and term differences
TMECS	XD1HX	Texas	Channel termination USOC - charges vary per rate zone and term differences
1L5XX	HZK3X	California	Mileage USOC - charges vary per quantity, bip percentage, rate zones and term differences
Z3MAC	HZK3X	California	Channel termination USOC - charges vary per rate zone and term differences
Z3MAP	HZK3X	California	Channel termination USOC - charges vary per rate zone and term differences
1L5SW	XD1HX	California	Mileage USOC - charges vary per quantity, bip percentage, rate zones and term differences.
1L5XX	XD1HX	California	Mileage USOC - charges vary per quantity, bip percentage, rate zones and term differences
CCDS1	XD1HX	California	Cross-connect charge - charges vary per Intra- state cross connect (California tariff 16 7 4) vs interstate cross connect (PacBell Federal tariff 16 7 4) and applicable ratchet factor discount.
TMECS	XD1HX	California	Channel termination USOC - charges vary per rate zone and term differences
1L5XX	XD1HX	Kansas	Mileage USOC - charges vary per quantity, bip percentage, rate zones and term differences.
CLR	XD1HX	Kansas	Clear channel capability - charges vary per term differences
TMECS	XD1HX	Kansas	Channel termination USOC - charges vary per rate zone and term differences
1L5XX	XSNBX	Kansas	Mileage USOC - charges vary per quantity, bip percentage, rate zones and term differences.
P8T	XSNBX	Kansas	Relief area pricing vs non-relief area pricing
TMECS	XSNBX	Kansas	Channel termination USOC - charges vary per rate zone and term differences
1L5XX	XDD4X	Oklahoma	Mileage USOC - charges vary per quantity, bip percentage, rate zones and term differences
T6ECS	XDD4X	Oklahoma	Channel termination USOC - charges vary per rate zone and term differences
1L5XX	XD1HX	Oklahoma	Mileage USOC - charges vary per quantity, bip percentage, rate zones and term differences
MQ1	XD1HX	Oklahoma	Mux USOC - charges vary per relief area vs non-relief area pricing and term differences
TMECS	XD1HX	Oklahoma	Channel termination USOC - charges vary per rate zone and term differences

Differences Noted in Sample of Payments Made by Section 272 Affiliates to SBC BOCs for Exchange Access Services									
	Bill Month	Section 272 Affiliate	BAN	Exchange Access Revenue Billed by SBC BOC	Amount Paid by Section 272 Affiliate	Total Difference	Late Charges Paid	Net Difference after Late Charges	Date Paid
1	May 2003	SBCS	3100840015429	\$16,702.46	\$16,073.69	\$(628.77)	-	\$(628.77)	July 3, 2003
2	May 2003	SBCS	0720962844777	6,537.29	6,708.10	170.81	\$399.82	(229.01)	July 3, 2003
3	May 2003	SBCS	1100840019294	62,783.65	73,058.10	10,274.45	-	10,274.45	June 17, 2003
4	May 2003	SBCS	2100840020037	30,449.30	27,461.70	(2,987.60)	-	(2,987.60)	July 18, 2003
5	May 2003	SBCS	6100604021078	13,558.88	12,930.67	(628.21)	46.79	(675.00)	July 3, 2003
6	May 2003	SBCS	6100604022080	1,900.02	1,246.03	(653.99)	21.01	(675.00)	July 3, 2003
7	May 2003	SBCS	5100604025428	14,986.00	14,329.42	(656.58)	18.42	(675.00)	June 30, 2003
8	May 2003	SBCS	7100840547268	41,661.94	40,986.94	(675.00)	-	(675.00)	July 16, 2003
			Totals	\$188,579.54	\$192,794.65	\$4,215.11	\$486.04	\$3,729.07	

<b>Comparison of Amounts Billed, Recorded and Paid for Exchange Access Service and Local Exchange Service Purchased by the Section 272 Affiliates from the SBC BOCs<sup>1</sup></b>				
<b>For the Engagement Period Ended July 9, 2003</b>				
	<b>SWBT</b>	<b>Pacific Bell &amp; Nevada Bell</b>	<b>Ameritech</b>	<b>Total</b>
<b>Exchange Access Service - SBCS &amp; ACI</b>				
Total amount recorded as an expense on books of SBCS & ACI <sup>2</sup>				\$215,776,130
Amount paid by SBCS & ACI to SBC BOCs	\$186,337,836	17,643,662	\$2,783,279	206,764,777
Amount of corresponding revenue recorded by SBC BOCs	194,049,445	20,420,175	2,842,241	217,311,862
Difference - Amounts Paid by SBCS & ACI to SBC BOC Revenue	(7,711,609)	(2,776,513)	(58,962)	(10,547,084)
Difference - SBCS & ACI Expense Amount to SBC BOC Revenue				(1,535,731)
<b>Local Exchange Service – SBCS</b>				
Total Amount Recorded as Expense on Books of SBCS & Paid by SBCS <sup>3</sup>				\$1,496,938 <sup>4</sup>
Amount of Corresponding Revenue Recorded by SBC BOCs	35,728	1,452,611	90,195	1,578,534
Difference - Amounts Paid & Expensed by SBCS to SBC BOC Revenue				(81,596)
<b>Local Exchange Service – ACI</b>				
Total Amount Recorded as Expense on Books of ACI & Paid by ACI <sup>5</sup>	\$7,292	\$0	\$348,215	\$355,507
Amount of Corresponding Revenue Recorded by SBC BOCs			261,319	261,319
Difference - Amounts Paid & Expensed by ACI to SBC BOC Revenue	7,292		86,896	94,188

<sup>1</sup> SBC represented that the Section 272 affiliates did not purchase any exchange access service or local exchange service from SNET during the Engagement Period

<sup>2</sup> SBCS & ACI did not accrue expense for exchange access service by SBC BOC.

<sup>3</sup> SBC represented that the amounts expensed equaled the amounts paid by SBCS for local exchange service therefore SBCS expense accruals were not provided

<sup>4</sup> SBC represented that this amount includes credits to local exchange expense of \$330,870 recorded in July 2001 to correct amounts previously recorded to this account in error. No payments were associated with these transactions.

<sup>5</sup> SBC represented that SBCS (ACI) did not accrue expense for local exchange service and that the amounts paid equaled the amounts expensed

Section 272 Affiliates Balances for Exchange Access Services Over 60 Days Past Due For the Period of July 2002 to June 2003									
Month	Illinois Bell	Indiana Bell	Michigan Bell	Ohio Bell	Wisconsin Bell	Pacific Bell	Nevada Bell	SWBT	Total
July 2002	107,063	3,786	85,696	19,565	14,040	343,727	719	10,345,777	10,920,374
August 2002	15,550	5,172	404	3,938	145,057	435,770	687	8,016,294	8,622,871
September 2002	27,672	5,945	36	4,234	17,984	304,437	60	7,892,126	8,252,493
October 2002	9,459	6,727	(381)	15,127	6,567	411,385	1	7,919,014	8,367,900
November 2002	47,917	25,569	(381)	10,360	62,413	488,084	331	6,478,143	7,112,435
December 2002	62,245	43,989	21,963	14,501	149,261	548,409	309	1,093,034	1,933,712
January 2003	81,899	51,512	55,443	23,756	79,188	664,975	754	1,700,586	2,658,112
February 2003	47,065	30,332	23,681	21,140	286,994	763,968	1,181	3,930,780	5,105,141
March 2003	44,734	30,217	2,272	23,645	80,818	905,501	1,617	4,788,902	5,877,706
April 2003	44,779	32,798	785	17,478	92,123	901,726	2,610	6,050,979	7,143,278
May 2003	45,856	32,448	22,468	17,273	35,753	1,627,640	1,997	2,221,816	4,005,251
June 2003	69,058	34,001	61,067	18,203	42,405	1,624,402	17,395	1,575,369	3,441,901

Section 272 Affiliates Past Due Balances for Local Exchange Services Purchased from SBC BOCs For the Period of July 2002 to June 2003				
	Due to Ameritech	Due to Pacific & Nevada Bell	Due to SWBT	Total Past Due
Jul-2002	\$2,253	\$56,201	\$0	\$58,454
Aug-2002	3,374	113,778	0	117,152
Sep-2002	4,410	0	0	4,410
Oct-2002	5,482	60,357	502	66,341
Nov-2002	6,719	0	609	7,328
Dec-2002	7,607	0	689	8,296
Jan-2003	12,563	0	0	12,563
Feb-2003	19,561	0	0	19,561
Mar-2003	42,217	0	0	42,217
Apr-2003	28,216	0	0	28,216
May-2003	30,371	68,932	292	99,596
Jun-2003	19,475	141,098	146	160,719

<sup>1</sup> Past due amounts shown for Ameritech are greater than 30 days late

<sup>2</sup> Past due amounts shown for Pacific and Nevada Bell are greater than 30 days late

<sup>3</sup> Past due amounts shown for SWBT are greater than 60 days late.